



# German E-Invoicing Mandate: Summary

Overview of Germanys electronic invoicing  
regulations

→ 2025-10-10, Finance  
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**Classification: Public**

## Key Dates

### January 1st, 2025:

Buyers must be able to receive compliant invoices.

### January 1st, 2027:

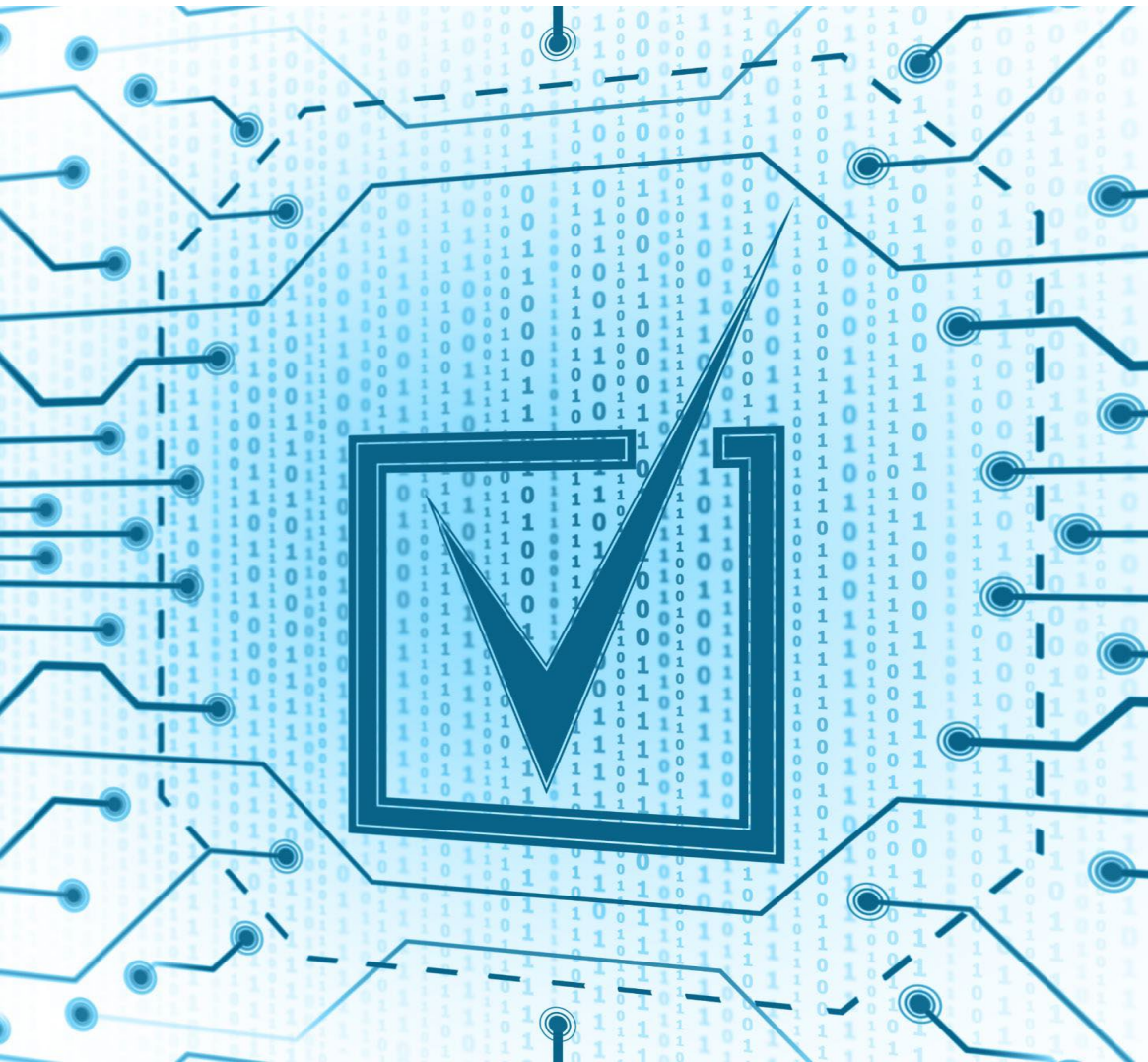
Suppliers with a turnover above €800,000 in the previous year must issue invoices as compliant e-invoices.

### January 1st, 2028:

All suppliers must issue invoices as compliant e-invoices.







# Purpose and Scope

## Scope of Mandate

The mandate requires all domestic B2B invoices in Germany to comply with the EN 16931 electronic invoicing standard.

## Applicability and Exemptions

The mandate applies to businesses residing in Germany, with possible exemptions for VAT-registered entities without residency.

## Phased Implementation Timeline

Implementation starts in 2025 with buyers receiving e-invoices, followed by suppliers phased in by 2027 and 2028 based on turnover.

## Objectives and Alignment

The mandate aims to modernize VAT systems, reduce fraud, and align with EU ViDA digital tax initiatives.



## Invoice Format and Transmission

### Flexible Delivery Methods

The German mandate allows multiple invoice delivery methods including e-invoicing formats (Peppol), SFTP, email, and EDI connections.

### Standard-Compliant Formats

- Invoices must comply with EN 16931
- Accepted formats include **Peppol BIS**, **XRechnung**, and **ZUGFeRD** supporting structured data.
- **PDFs** alone are not compliant unless embedded with structured data (e.g., ZUGFeRD).

### Intercompany and EDI

- EDI can continue provided it complies with EN 16931.
- Intercompany must abide by regulations
- Germany may implement invoice reporting in the future, which could affect EDI connections.

### Processing & Compliance

- E-invoices are **structured data files**, not visual documents.
- No government portal for B2B invoice exchange.
- Businesses must **archive invoices** in their original format for 10 years.



## Exemptions and Cross-Border Rules

### Cross Border Invoices

- Invoices sent to other countries do not need to be e-invoices and can be sent as PDFs.
- Similarly, invoices received from outside Germany are not required to comply with EN 16931

### Exceptions that do not need to comply with EN 16931

- Invoices with a value below €250
- Tax-exempt services (as defined in §4 UStG)
- Transportation tickets.





### 1. What is an e-invoice?

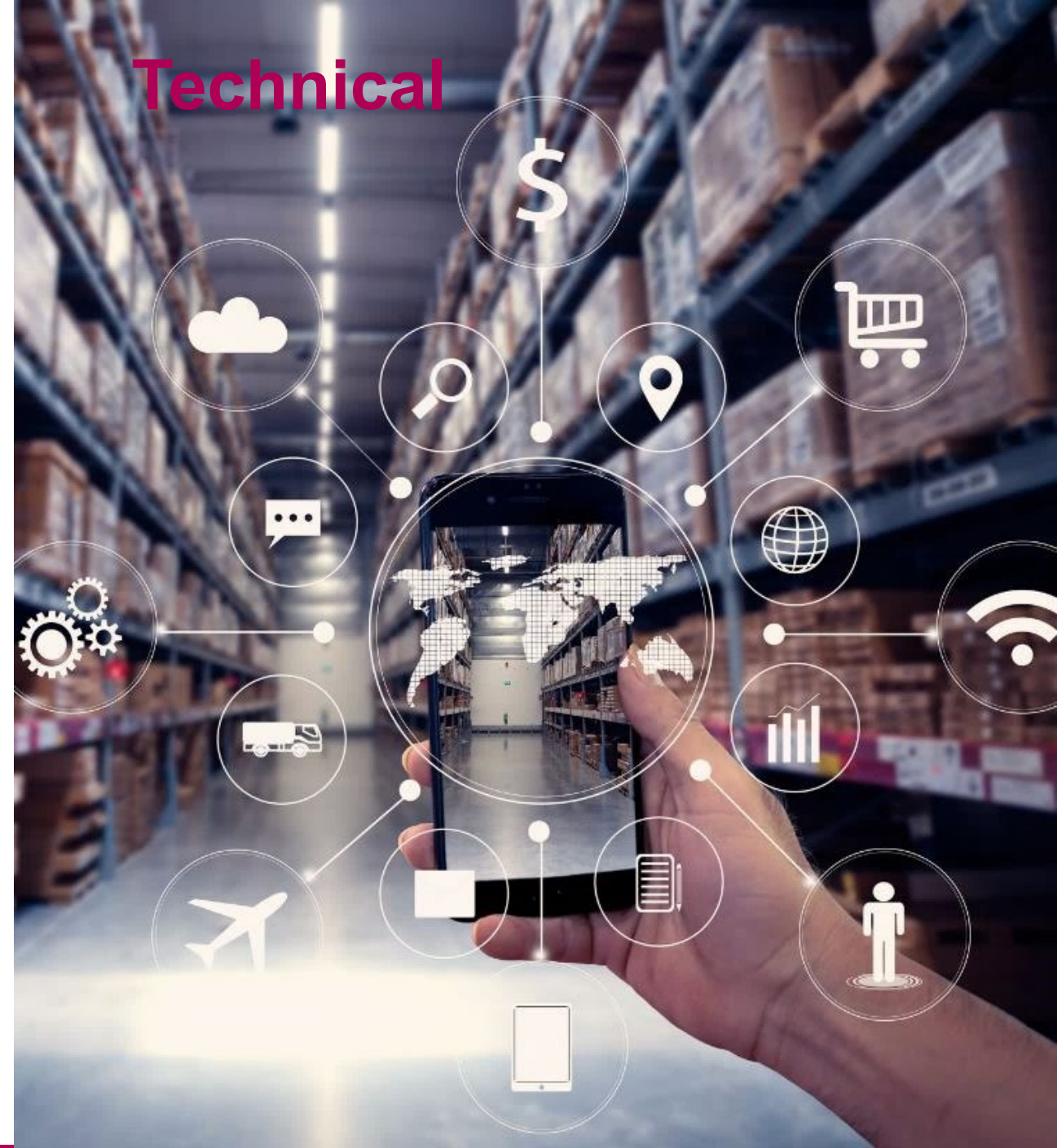
- A structured **data file** sent from the supplier's billing system to the buyer's AP system.
- Not meant for human reading—processed directly by software.
- **PDFs are not e-invoices**, unless they contain embedded structured data (e.g., ZUGFeRD).

### 2. What is EN 16931?

- Defines **what** data must be included, not **how** it's formatted.
- Formats like **Peppol BIS**, **XRechnung**, and **ZUGFeRD** are compatible.

### 3. What is XRechnung?

- A format developed by the **German government** for B2G invoicing.
- Fully compatible with EN 16931.



#### 4. What is ZUGFeRD?

- A hybrid format combining **structured data** and **PDF visualization**.
- Allows both machine and human readability.
- Compatible with EN 16931

#### 5. Are PDF invoices allowed?

- No, unless they are ZUGFeRD.
- Standard PDFs lack structured data and are not compliant.

#### 6. What is an e-invoicing network?

- Functions like a phone system—routes invoices based on recipient address.
- **Open networks** (Peppol) allow interoperability.
- **Closed networks** require all parties to use the same provider.







## 7. What is Peppol?

- A specific **e-invoice format** compatible with EN 16931.
- **A secure network** that connects different e-invoicing systems so suppliers and buyers can exchange documents easily—even if they use different providers.
- **A set of standards** for documents like orders, invoices, and shipping notices—making sure everyone speaks the same digital language.
- **Managed by a non-profit** called OpenPeppol.
- Includes **Peppol BIS**, a technical format that defines how documents should look and be delivered.

## 8. Can I send an invoice attachments using Peppol?

- Yes, attachments in formats like PDF, PNG, JPEG, CSV, or spreadsheet files can be sent.
- Attachments must not be invoice images to avoid ambiguity over which is the legal invoice.







9. How can I find my buyer's Peppol Participant ID?
- Contact customer / supplier directly for their ID.
  - You can also search using the [Peppol Directory](#).

